

**DETROIT PUBLIC SCHOOLS**

Schedule of Findings and Questioned Costs

Year ended June 30, 2007

**2007-36 IT General Controls – Physical Access to Servers**

**Finding Type: Internal Control over Financial Reporting – Significant Deficiency**

**Fiscal Year: July 1, 2006 to June 30, 2007**

***Requirement***

Control activities are the policies and procedures that help ensure management directives are carried out. They help ensure that necessary actions are taken to address risks to achievement of the entity's objectives. Control activities occur throughout the organization, at all levels and in all functions, including information technology (IT). They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets, and segregation of duties.

***Condition***

During our testwork over access controls, we noted physical security for domain servers at some of the school locations is inadequate.

***Possible Asserted Cause and Effect***

Unrestricted physical access to domain servers increases the risk of compromise of District information systems.

***Recommendation***

We recommend that all domain servers be adequately protected in secured locations.

***Views of Responsible Officials***

We understand and agree with the noted observation and are working toward corrective actions.

***Corrective Action Plan***

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*Signature*

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*Date*